



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2015-16 Using FY14 Expenditures

41 Ravalli 0822 Corvallis K-12 Schools

#### 0731 Corvallis K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	6,900,295.67	6,896,532.83	0.00	3,762.84	0.00	0.00
21XX Support Services - Students	746,088.43	746,088.43	0.00	0.00	0.00	0.00
222X Educational Media Services	226,613.85	226,613.85	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	258,813.59	258,813.59	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	701,397.19	701,397.19	0.00	0.00	0.00	0.00
25XX Support Services - Business	167,118.85	12,147.76	154,971.09	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	896,821.69	884,071.69	0.00	12,750.00	0.00	0.00
27XX Student Transportation Services	565,373.39	490,673.39	0.00	74,700.00	0.00	0.00
31XX Food Services	396,432.24	396,432.24	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	62,222.95	62,222.95	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	358,800.81	358,800.81	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	436,461.95	0.00	0.00	436,461.95	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	10,355.00	10,355.00	0.00	0.00	0.00	0.00
<b>Totals</b>	11,726,795.61	11,044,149.73	154,971.09	527,674.79	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	11,726,795.61					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

<b>Line A</b>					<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	<b>LE 0731 Corvallis K-12 Schools</b>	Indirect/Direct	154,971.09 / 11,044,149.73		1.40%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0731 Corvallis K-12 Schools	0.0107	0.0105	0.0106	0.0108	1.40%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0731 Corvallis K-12 Schools	0.0107	0.0105	0.0106	0.0108	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0731 Corvallis K-12 Schools	0.0107	0.0105	0.0106	0.0108	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0731 Corvallis K-12 Schools				1.08%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>		<u>2016</u>	<u>SS Reclaasified Rate</u>
0822 Corvallis K-12 Schools		<b>1.08%</b>	

**Your Preliminary Rate by School System (SS) is:**

This same rate is applied to both EL and HS in the same SS

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2015-16 Using FY14 Expenditures

**41 Ravalli 0823 Stevensville Public Schls**

#### 0732 Stevensville Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	3,097,562.53	3,097,562.53	0.00	0.00	0.00	0.00
21XX Support Services - Students	85,921.08	85,921.08	0.00	0.00	0.00	0.00
222X Educational Media Services	226,140.90	226,140.90	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	81,128.46	81,128.46	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	227,013.72	227,013.72	0.00	0.00	0.00	0.00
25XX Support Services - Business	106,138.00	29,681.91	76,456.09	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	438,766.23	431,184.90	0.00	7,581.33	0.00	0.00
27XX Student Transportation Services	451,642.42	359,647.69	0.00	91,994.73	0.00	0.00
31XX Food Services	262,853.94	262,853.94	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	872.50	872.50	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	33,995.71	33,995.71	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	71,164.00	0.00	0.00	71,164.00	0.00	0.00
<b>Totals</b>	5,083,199.49	4,836,003.34	76,456.09	170,740.06	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	5,083,199.49					

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## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2015-16 Using FY14 Expenditures

**41 Ravalli 0823 Stevensville Public Schls**

#### 0733 Stevensville H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	2,164,319.19	2,164,319.19	0.00	0.00	0.00	0.00
21XX Support Services - Students	57,890.17	57,890.17	0.00	0.00	0.00	0.00
222X Educational Media Services	135,710.25	135,710.25	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	81,161.58	81,161.58	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	229,998.56	229,998.56	0.00	0.00	0.00	0.00
25XX Support Services - Business	114,029.36	26,689.32	87,340.04	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	413,487.74	405,906.41	0.00	7,581.33	0.00	0.00
27XX Student Transportation Services	325,675.27	264,345.45	0.00	61,329.82	0.00	0.00
31XX Food Services	10,800.25	10,800.25	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	66,469.07	66,469.07	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	266,590.86	243,995.96	0.00	22,594.90	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	45,766.00	0.00	0.00	45,766.00	0.00	0.00
<b>Totals</b>	3,911,898.30	3,687,286.21	87,340.04	137,272.05	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	3,911,898.30					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2015-16 Using FY14 Expenditures

Line A				2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**
	LE 0732 Stevensville Elem	Indirect/Direct	76,456.09 / 4,836,003.34	1.58%		
	LE 0733 Stevensville H S	Indirect/Direct	87,340.04 / 3,687,286.21	2.37%		

Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0732 Stevensville Elem	0.0152	0.0172	0.0179	0.0171	1.58%
	0733 Stevensville H S	0.0191	0.0172	0.0179	0.0171	2.37%

Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0732 Stevensville Elem	0.0103	0.0172	0.0179	0.0171	
	0733 Stevensville H S	0.0116	0.0172	0.0179	0.0171	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0732 Stevensville Elem	0.0152	0.0172	0.0179	0.0171	
	0733 Stevensville H S	0.0191	0.0172	0.0179	0.0171	

Line E Five Year Average with 5% Discount	LE	2016	LE Reclaasified Rate
	0732 Stevensville Elem	1.58%	
	0733 Stevensville H S	1.81%	

Line F Average of LE's contained under one School System Code (SS)	2016	SS Reclaasified Rate
0823 Stevensville Public Schls	<b>1.70%</b>	

**Your Preliminary Rate by School System (SS) is:**  
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## Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

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Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

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Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

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## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2015-16 Using FY14 Expenditures

**41 Ravalli 0824 Hamilton K-12 Schools**

#### 0735 Hamilton K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	8,441,676.22	8,418,189.82	0.00	23,486.40	0.00	0.00
21XX Support Services - Students	368,356.71	368,356.71	0.00	0.00	0.00	0.00
22XX Educational Media Services	357,991.42	357,991.42	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	239,746.88	239,746.88	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	876,566.15	876,566.15	0.00	0.00	0.00	0.00
25XX Support Services - Business	312,395.46	21,853.31	290,542.15	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,623,025.48	1,540,078.06	0.00	82,947.42	0.00	0.00
27XX Student Transportation Services	986,236.56	716,085.77	0.00	270,150.79	0.00	0.00
31XX Food Services	465,085.96	447,060.96	0.00	18,025.00	0.00	0.00
32XX Enterprise Services	66,495.78	66,495.78	0.00	0.00	0.00	0.00
33XX Community Services	672.30	672.30	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	59,162.75	59,162.75	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	247,936.99	247,936.99	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	244,270.57	0.00	0.00	244,270.57	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	51,522.10	0.00	0.00	0.00	51,522.10	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	147,305.00	0.00	0.00	147,305.00	0.00	0.00
<b>Totals</b>	14,488,446.33	13,360,196.90	290,542.15	786,185.18	51,522.10	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	14,488,446.33					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

<b>Line A</b>					<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	<b>LE 0735 Hamilton K-12 Schools</b>	Indirect/Direct	290,542.15 / 13,360,196.90		2.17%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0735 Hamilton K-12 Schools	0.0136	0.0142	0.0146	0.0146	2.17%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0735 Hamilton K-12 Schools	0.0136	0.0142	0.0146	0.0146	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0735 Hamilton K-12 Schools	0.0136	0.0142	0.0146	0.0146	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0735 Hamilton K-12 Schools				1.50%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>		<u>2016</u>	<u>SS Reclaasified Rate</u>
0824 Hamilton K-12 Schools	<b>Your Preliminary Rate by School System (SS) is:</b>	<b>1.50%</b>	
	This same rate is applied to both EL and HS in the same SS		

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Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

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## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2015-16 Using FY14 Expenditures

**41 Ravalli 0826 Victor K-12 Schools**

#### 0738 Victor K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,713,952.30	1,713,952.30	0.00	0.00	0.00	0.00
21XX Support Services - Students	96,936.27	96,936.27	0.00	0.00	0.00	0.00
222X Educational Media Services	68,213.24	68,213.24	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	136,894.79	136,894.79	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	88,022.66	88,022.66	0.00	0.00	0.00	0.00
25XX Support Services - Business	254,170.37	12,099.86	242,070.51	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	323,160.56	312,360.56	0.00	10,800.00	0.00	0.00
27XX Student Transportation Services	157,807.38	157,807.38	0.00	0.00	0.00	0.00
31XX Food Services	150,498.92	150,498.92	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	31,615.65	31,615.65	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	97,401.90	87,653.90	0.00	9,748.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	15,047.00	0.00	0.00	15,047.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	19,661.10	0.00	0.00	0.00	19,661.10	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	37,960.00	0.00	0.00	37,960.00	0.00	0.00
9999 Undistributed	554.97	554.97	0.00	0.00	0.00	0.00
<b>Totals</b>	3,191,897.11	2,856,610.50	242,070.51	73,555.00	19,661.10	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	3,191,897.11					

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## Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

<b>Line A</b>									
	<b>LE 0738 Victor K-12 Schools</b>	Indirect/Direct	242,070.51 / 2,856,610.50	<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>			
				8.47%					
<b>Line B Preliminary Indirect Cost Rates</b>		<u>LE</u>		<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	
		0738 Victor K-12 Schools		0.0681	0.0618	0.0626	0.0620	8.47%	
<b>Line C Approved Indirect Cost Rates</b>		<u>LE</u>		<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	
		0738 Victor K-12 Schools		0.0000	0.0000	0.0000	0.0000		
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>		<u>LE</u>		<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	
		0738 Victor K-12 Schools		0.0681	0.0618	0.0626	0.0620		
<b>Line E Five Year Average with 5% Discount</b>		<u>LE</u>					<u>2016</u>	<u>LE Reclaasified Rate</u>	
		0738 Victor K-12 Schools					6.44%		
<b>Line F Average of LE's contained under one School System Code (SS)</b>							<u>2016</u>	<u>SS Reclaasified Rate</u>	
	0826 Victor K-12 Schools						<b>6.44%</b>		
		<b>Your Preliminary Rate by School System (SS) is:</b>							
		This same rate is applied to both EL and HS in the same SS							

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## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2015-16 Using FY14 Expenditures

**41 Ravalli 0827 Darby K-12 Schools**

#### 0740 Darby K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	2,485,444.51	2,485,444.51	0.00	0.00	0.00	0.00
21XX Support Services - Students	79,802.92	79,802.92	0.00	0.00	0.00	0.00
222X Educational Media Services	77,908.39	77,908.39	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	143,050.74	143,050.74	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	212,350.55	212,350.55	0.00	0.00	0.00	0.00
25XX Support Services - Business	77,166.30	22,067.78	55,098.52	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	507,011.62	487,011.62	0.00	20,000.00	0.00	0.00
27XX Student Transportation Services	325,685.69	310,565.69	0.00	15,120.00	0.00	0.00
31XX Food Services	195,853.00	195,853.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	13,905.60	13,905.60	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	114,770.46	114,770.46	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	7,799.00	7,799.00	0.00	0.00	0.00	0.00
<b>Totals</b>	4,240,748.78	4,150,530.26	55,098.52	35,120.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	4,240,748.78					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

<b>Line A</b>				<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	<b>LE 0740 Darby K-12 Schools</b>	Indirect/Direct	55,098.52 / 4,150,530.26	1.33%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0740 Darby K-12 Schools	0.0184	0.0376	0.0403	0.0343	1.33%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0740 Darby K-12 Schools	0.0076	0.0393	0.0424	0.0343	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0740 Darby K-12 Schools	0.0184	0.0393	0.0424	0.0343	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0740 Darby K-12 Schools				2.81%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>		<u>2016</u>	<u>SS Reclaasified Rate</u>
0827 Darby K-12 Schools	<b>Your Preliminary Rate by School System (SS) is:</b>	<b>2.81%</b>	
This same rate is applied to both EL and HS in the same SS			

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2015-16 Using FY14 Expenditures

**41 Ravalli 0828 Lone Rock Elementary**

#### 0741 Lone Rock Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,612,298.66	1,612,298.66	0.00	0.00	0.00	0.00
21XX Support Services - Students	36,828.20	36,828.20	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	115,814.69	115,814.69	0.00	0.00	0.00	0.00
222X Educational Media Services	88,604.55	88,604.55	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	100,220.22	100,220.22	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	107,109.17	107,109.17	0.00	0.00	0.00	0.00
25XX Support Services - Business	73,600.67	15,128.72	58,471.95	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	189,304.05	189,304.05	0.00	0.00	0.00	0.00
27XX Student Transportation Services	96,583.97	96,583.97	0.00	0.00	0.00	0.00
31XX Food Services	142,352.72	142,352.72	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	694.92	694.92	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	17,560.13	17,560.13	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	216,992.21	0.00	0.00	0.00	216,992.21	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	37,466.00	0.00	0.00	37,466.00	0.00	0.00
<b>Totals</b>	2,835,430.16	2,522,500.00	58,471.95	37,466.00	216,992.21	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	2,835,430.16					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

<b>Line A</b>					<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	<b>LE 0741 Lone Rock Elem</b>	Indirect/Direct	58,471.95 / 2,522,500.00		2.32%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0741 Lone Rock Elem	0.0189	0.0190	0.0180	0.0174	2.32%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0741 Lone Rock Elem	0.0000	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0741 Lone Rock Elem	0.0189	0.0190	0.0180	0.0174	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0741 Lone Rock Elem				1.83%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>		<u>2016</u>	<u>SS Reclaasified Rate</u>
0828 Lone Rock Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>	<b>1.83%</b>	
	This same rate is applied to both EL and HS in the same SS		

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2015-16 Using FY14 Expenditures

**41 Ravalli 0829 Florence-Carlton K-12 Schls**

#### 0743 Florence-Carlton K-12 Schls

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	4,632,170.98	4,624,635.17	0.00	7,535.81	0.00	0.00
21XX Support Services - Students	34,904.56	34,904.56	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,457.59	2,457.59	0.00	0.00	0.00	0.00
222X Educational Media Services	197,341.25	197,341.25	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	159,889.04	159,889.04	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	304,914.87	304,914.87	0.00	0.00	0.00	0.00
25XX Support Services - Business	96,038.84	0.00	96,038.84	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	966,267.95	539,230.82	0.00	427,037.13	0.00	0.00
27XX Student Transportation Services	527,947.18	527,947.18	0.00	0.00	0.00	0.00
31XX Food Services	252,822.97	252,822.97	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	11,459.81	11,459.81	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	191,841.91	191,841.91	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	82,996.00	0.00	0.00	82,996.00	0.00	0.00
<b>Totals</b>	7,461,052.95	6,847,445.17	96,038.84	517,568.94	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	7,461,052.95					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2015-16 Using FY14 Expenditures

Line A	LE 0743 Florence-Carlton K-12 Schls	Indirect/Direct	96,038.84 / 6,847,445.17	2016 Calculated Rate	2016 Reclassified Rate*	2016 Requested Reclassified Rate**		
				1.40%				
Line B Preliminary Indirect Cost Rates	LE			2012	2013	2014	2015	2016
	0743 Florence-Carlton K-12 Schls			0.0124	0.0146	0.0141	0.0143	1.40%
Line C Approved Indirect Cost Rates	LE			2012	2013	2014	2015	2016
	0743 Florence-Carlton K-12 Schls			0.0000	0.0000	0.0000	0.0000	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE			2012	2013	2014	2015	2016
	0743 Florence-Carlton K-12 Schls			0.0124	0.0146	0.0141	0.0143	
Line E Five Year Average with 5% Discount	LE						2016	LE Reclaasified Rate
	0743 Florence-Carlton K-12 Schls						1.32%	
Line F Average of LE's contained under one School System Code (SS)							2016	SS Reclaasified Rate
	0829 Florence-Carlton K-12 Schls			Your Preliminary Rate by School System (SS) is:			1.32%	
				This same rate is applied to both EL and HS in the same SS				

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.





## Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.